## STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner: Arvind Nath Puri et al
Application No./Patent No.: 09/235,120 / 7,440,909 Filed/Issue Date: January 21, 1999 / October 21, 2008
Titled: METHODS AND SYSTEMS ENABLING THE IDENTIFICATION OF ACTUAL COSTS IN A TRANSACTION BASED FINANCIAL AND MANUFACTURING ENVIRONMENT
Oracle International Corporation , a corporation (Name of Assignee) (Type of Assignee: corporation, partnership, university, government agency, etc.)
states that it is:
1. Let the assignee of the entire right, title, and interest in;
an assignee of less than the entire right, title, and interest in (The extent (by percentage) of its ownership interest is%); or
3. the assignee of an undivided interest in the entirety of (a complete assignment from one of the joint inventors was made)
the patent application/patent identified above, by virtue of either:
A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel, Frame, or for which a copy thereof is attached.
OR
B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows:
From: Arvind Nath Puri, Deepak Vij and Galina To: Oracle Corporation     Atlas Patil
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Additional documents in the chain of title are listed on a supplemental sheet (s).
As required by 37 CFR 3.73(b)(1)(i), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11.
[NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, to record the assignment in the records of the USPTO. See MPEP 302.08]
The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.
/Sujit B. Kotwal/ July 13, 2010
Signature Date
Sujit B. Kotwal, Reg. No. 43,336 Attorney of Record Printed or Typed Name Title